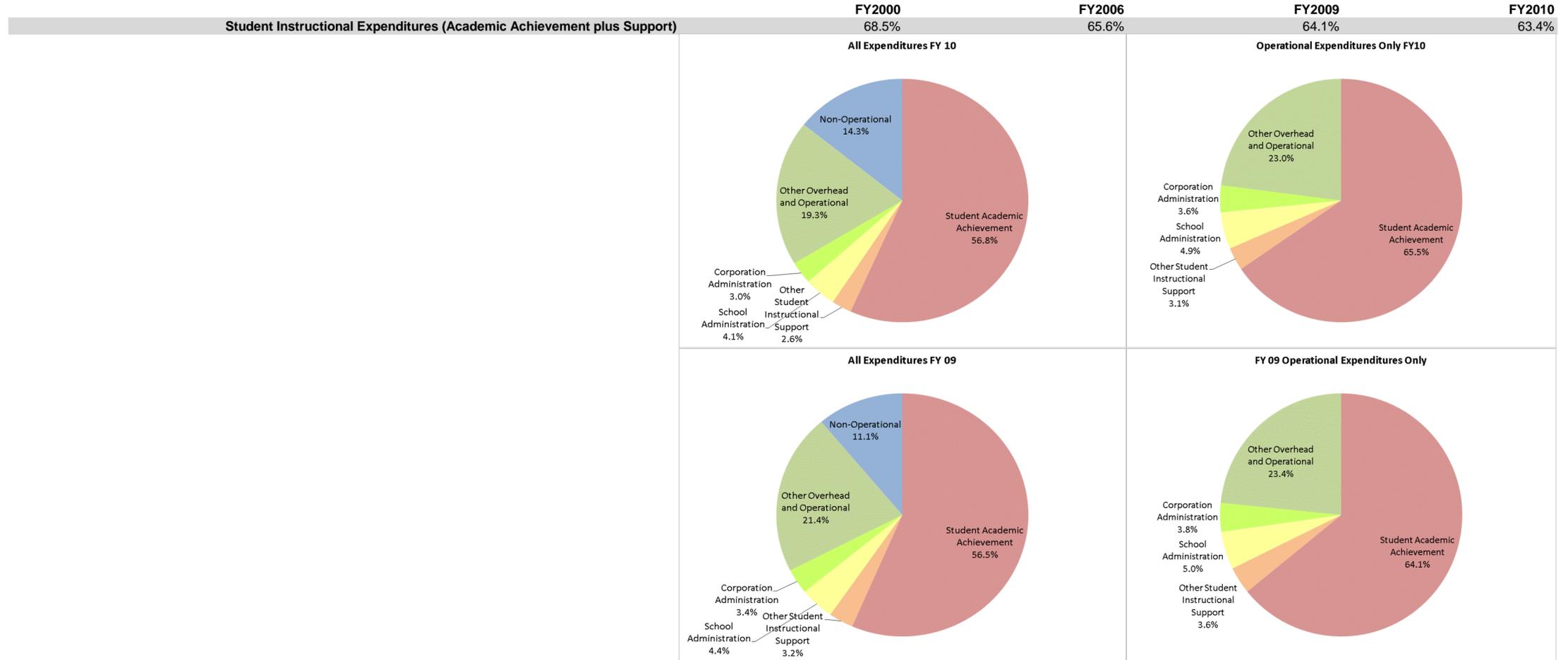


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Decatur County Com Schools (1655)

Decatur County Com Schools (1655)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$8,873,133	61.5%	\$10,429,371	58.6%	\$10,547,441	56.5%	\$10,789,545	56.8%
Student Instructional Support	\$1,016,298	7.0%	\$1,236,724	7.0%	\$1,413,671	7.6%	\$1,263,351	6.6%
Overhead and Operational	\$2,962,767	20.5%	\$4,161,049	23.4%	\$4,618,178	24.8%	\$4,240,095	22.3%
Nonoperational	\$1,580,791	11.0%	\$1,961,018	11.0%	\$2,075,450	11.1%	\$2,717,285	14.3%
Grand Total	\$14,432,989		\$17,788,162		\$18,654,740		\$19,010,275	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Decatur County Com Schools (1655)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$86,061	\$324,948	\$327,758		281%	1%
	11100 Regular Programs; Elementary	\$2,991,523	\$3,083,135	\$3,936,774	\$4,059,050	36%	32%	3%
	11300 Regular Programs; High School	\$2,248,224	\$2,419,734	\$3,203,658	\$3,215,555	43%	33%	0%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$34,200	\$50,400	\$58,500		71%	16%
	11420 Vocational Education; Agriculture B	\$235,264	\$196,133	\$223,712	\$234,195	0%	19%	5%
	11450 Vocational Education; Consumer and Homemaking	\$176,685	\$153,202	\$182,543	\$154,175	-13%	1%	-16%
	11470 Vocational Education; Business Education	\$155,931	\$169,878	\$171,360	\$178,886	15%	5%	4%
	11490 Vocational Education; Industrial Education B	\$113,545	\$126,664	\$165,891	\$167,973	48%	33%	1%
	11590 Other Vocational Education Programs	\$0	\$0	\$54,820	\$69,435			27%
	12110 Gifted And Talented; Gifted and Talented	-\$1,601	\$5,260	\$45,165	\$172		-97%	-100%
	12210 Mental Disabilities; Mild Mental Disabilities	\$315,999	\$334,869	\$561,254	\$510,029	61%	52%	-9%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$116,498	\$3,631	\$84,463		-27%	> 500%
	12230 Mental Disabilities; Severe Mental Disabilities	\$71,709	\$302,422	\$454,707	\$688,472	> 500%	128%	51%
	12350 Physical Impairment; Homebound	\$7,740	\$14,185	\$3,835	\$6,377	-18%	-55%	66%
	12510 Culturally Different; Communication Disorders	\$89,423	\$107,078	\$146,142	\$148,245	66%	38%	1%
	12710 Equal Opportunity At Risk	\$33,538	\$43,076	\$6,100	\$4,817	-86%	-89%	-21%
	12810 Special Education Preschool	\$64,502	\$75,801	\$54,211	\$88,615	37%	17%	63%
	14100 Summer School Programs; Elementary	\$7,856	-\$4,844	\$2,911	\$1,964	-75%		-33%
	14300 Summer School Programs; High School	\$0	\$6,020	\$21,529	\$289		-95%	-99%
	16100 Remediation Testing	\$94,151	\$67,814	\$140,818	\$83,342	-11%	23%	-41%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$107,004	\$175,460	\$151,605	\$91,960	-14%	-48%	-39%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$24,944	\$36,564	\$42,961	\$43,372	74%	19%	1%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$43	\$15,578	\$27,223		> 500%	75%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,006	\$1,077	\$0	\$0	-100%	-100%	
	22130 Improvement of Instruction; Instructional Staff Training	\$9,201	\$20,887	\$29,575	\$36,637	298%	75%	24%
	22210 Library/Media Services; Service Area Direction	\$0	\$5,873	\$3,430	\$1,338		-77%	-61%
	22220 Library/Media Services; School Library	\$251,225	\$239,875	\$291,043	\$239,988	-4%	0%	-18%
	22230 Library/Media Services; Audiovisual	\$1,190	\$841	\$1,081	\$944	-21%	12%	-13%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$43,238	\$456	\$209		-100%	-54%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$24,000			
	22360 Instruction, Related Technology; Network Support	\$0	\$56,892	\$32,068	\$32,180		-43%	0%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,520	\$1,548	\$42,617	\$22,215	> 500%	> 500%	-48%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$136,839	\$263,151	\$182,617	\$187,168	37%	-29%	2%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$24,034	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$297,486	\$466,516	\$0	\$0			
Student Academic Achievement Total		\$7,458,940	\$8,649,149	\$10,547,441	\$10,789,545	45%	25%	2%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$1,672	\$0	\$0	\$0	-100%		
	21130 Attendance and Social Work Services; Social Work Services	\$60	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$212,872	\$274,496	\$391,346	\$360,723	69%	31%	-8%
	21230 Guidance Services; Appraisal Services	\$2,569	\$5,267	\$5,833	\$0	-100%	-100%	-100%
	21310 Health Services; Service Area Direction	\$0	\$1,478	\$0	\$0		-100%	
	21320 Health Services; Medical Services	\$3,094	\$6,310	\$8,781	\$35	-99%	-99%	-100%
	21340 Health Services; Nurse Services	\$49,588	\$51,981	\$82,627	\$81,507	64%	57%	-1%
	21420 Psychological Testing	\$53,483	\$62,676	\$92,623	\$26,541	-50%	-58%	-71%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$8,547	\$2,900	\$14,847		74%	412%
	21990 Other Support Services, Students; Other Student Services	\$0	-\$275	\$5,464	\$3,785			-31%
	24100 Office of The Principal	\$524,168	\$601,879	\$824,097	\$775,914	48%	29%	-6%
Student Instructional Support Total		\$847,505	\$1,012,358	\$1,413,671	\$1,263,351	49%	25%	-11%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$24,308	\$29,761	\$53,822	\$38,098	57%	28%	-29%
	23150 Board of Education; Legal Services	\$2,273	\$10,605	\$20,600	\$12,267	440%	16%	-40%
	23160 Board of Education; Promotion Expenses	\$4,949	\$1,863	\$1,097	\$0	-100%	-100%	-100%
	23190 Board of Education; Other Governing Body Services	\$3,413	\$4,491	\$3,874	\$3,917	15%	-13%	1%
	23210 Executive Administration; Office of The Superintendent	\$245,237	\$294,840	\$322,636	\$314,713	28%	7%	-2%
	23230 Executive Administration; Staff Relations and Negotiations	\$8,228	\$13,214	\$1,270	\$570	-93%	-96%	-55%
	23290 Executive Administration; Other Executive Administration Services	\$230	\$203	\$551	\$350	52%	72%	-36%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$122,350	\$120,830			-1%
	25160 Fiscal Services; Financial Accounting	\$0	\$0	\$4,040	\$0			-100%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$1,304	\$14,519	\$21		-98%	-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Decatur County Com Schools (1655)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	25193 Other Fiscal Services; Printed Forms	\$8,188	\$12,165	\$13,334	\$10,322	26%	-15%	-23%
	25600 Public Information Services	\$517	\$0	\$1,040	\$0	-100%		-100%
	25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$62,652	\$64,467			3%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$3,791	\$3,521			-7%
	25990 Other Support Services, Central	\$0	\$0	\$250	\$0			-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$992,319	\$1,442,368	\$1,562,679	\$1,288,362	30%	-11%	-18%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$20,310	\$19,891	\$27,822	\$36,043	77%	81%	30%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$65,896	\$55,908	\$67,475	\$65,820	0%	18%	-2%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,015	\$1,439	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,253	\$3,476	\$3,299	\$3,800	203%	9%	15%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$10,000			
	26700 Operation and Maintenance of Plant Services; Insurance	\$92,815	\$170,950	\$114,862	\$115,462	24%	-32%	1%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$8,203	\$15,000			83%
	27010 Student Transportation; Service Area Direction	\$2,431	\$550	\$5,088	\$3,579	47%	> 500%	-30%
	27100 Student Transportation; Vehicle Operation	\$59,311	\$95,987	\$182,304	\$199,005	236%	107%	9%
	27200 Student Transportation; Monitoring Services	\$2,734	\$2,836	\$2,954	\$2,891	6%	2%	-2%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$42,629	\$86,902	\$97,857	\$120,025	182%	38%	23%
	27400 Student Transportation; Purchase of School Buses	\$47,879	\$135,964	\$84,313	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$8,749	\$10,015	\$21,255	\$19,554	123%	95%	-8%
	27700 Student Transportation; Contracted Transportation Services	\$731,095	\$840,852	\$849,682	\$863,265	18%	3%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$201,244	\$347,287	\$421,946	\$370,004	84%	7%	-12%
	31400 Food Services Operations; Food Purchases	\$216,252	\$345,520	\$496,183	\$514,130	138%	49%	4%
	31900 Other Food Services	\$18,437	\$19,685	\$46,431	\$44,080	139%	124%	-5%
Overhead and Operational Total		\$2,801,712	\$3,948,078	\$4,618,178	\$4,240,095	51%	7%	-8%
Nonoperational								
	33300 Civic Services	\$1,311	\$1,163	\$2,950	\$4,457	240%	283%	51%
	33400 Athletic Coaches	\$106,756	\$120,722	\$121,950	\$114,560	7%	-5%	-6%
	33950 Step Ahead	\$25,106	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$28,784	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$4,499	\$22,204	\$110,605	\$103,609	> 500%	367%	-6%
	45100 Building Acquisition, Construction and Improvements	\$46,055	\$333,963	\$479,752	\$995,856	> 500%	198%	108%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$62,998	\$0	\$0	\$0	-100%		
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$6,150	\$0	\$0		-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$48,933	\$34,875	\$37,952	\$37,492	-23%	8%	-1%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$24,596	\$0	\$7,154	\$0	-100%		-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$258,776	\$430,928	\$162,761	\$91,860	-65%	-79%	-44%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$30,239	\$50,022	\$32,463	\$270,177	> 500%	440%	> 500%
	51100 Debt Services; Principal on Debt; Bonds	\$100,000	\$50,000	\$105,000	\$110,000	10%	120%	5%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$1,300	\$0	\$0	\$0	-100%		
	52100 Debt Services; Interest on Debt; Bonds	\$17,225	\$72,006	\$135,240	\$131,112	> 500%	82%	-3%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$79,037	\$36,735			-54%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$673,394	\$685,000	\$685,000	\$495,000	-26%	-28%	-28%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$190,000			
	54200 Common School Fund; Principal	\$123,210	\$123,210	\$112,943	\$133,478	8%	8%	18%
	60700 Nonprogramed Charges; Scholarships	\$4,638	\$1,883	\$2,643	\$2,950	-36%	57%	12%
Nonoperational Total		\$1,557,821	\$1,932,126	\$2,075,450	\$2,717,285	74%	41%	31%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$109,499	\$108,294	\$0	\$0			
	26492 2007 Account Code - Social Security	\$609,534	\$671,562	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$59,049	\$117,591	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$913,909	\$1,250,233	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$19	\$1,384	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$75,000	\$97,386	\$0	\$0			
Prorated By Fund Total		\$1,767,011	\$2,246,451	\$0	\$0			